

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



INDIANA GOVERNMENT CENTER NORTH  
100 NORTH SENATE AVENUE N1058(B)  
INDIANAPOLIS, IN 46204  
PHONE (317) 232-3777  
FAX (317) 232-8779

## Local Government Tax Control Board Meeting Minutes December 9, 2008

**Call to Order:** The monthly meeting of the Local Government Tax Control Board was held on Tuesday, December 9, 2008 at 9:30 am. The meeting was held in the Indiana Government Center South, Conference Center Room A; 302 West Washington Street, Indianapolis, Indiana 46204. Those in attendance were Dan Jones, Mike Bozyski, Ken Giffin, Ken Kobe, Chuck McLean (Administrative Officer), and Tafrica L. Harewood (Interim Administrative Secretary).

**Minutes and Discussion:** Mr. Kobe began the meeting. Mr. McLean stated there were not minutes available for review.

**General Discussion:** Mr. McLean reviewed the schedule for the December 16, 2008, Local Government Tax Control Board meeting. He indicated that there would be six units – three Fire Protection Districts from Floyd County and three other appeals including: Dearborn, Clay and Montgomery counties. Mr. Bozyski and Mr. Stafford announced that they would not be available on that date.

Mr. McLean indicated that the shortfalls would have to be moved on more quickly. Commissioner Musgrave has not yet issued on three-year growth appeals or an appeal for the Town of Fishers. Mr. McLean remarked that at the end of the year he will send out a spreadsheet to the LGTCB indicating the Board votes versus the decisions made by the Department of Local Government Finance.

At 9:40 AM Mr. Kobe called to order the day's proceedings beginning with the Town of Whitestown.

### Town of Whitestown

#### Boone County

#### *Extension of Service, Annexation, and 3-year growth Appeal*

**Summary:** The unit is requesting the opportunity to raise the property tax levy \$586,020 for annexation; \$2,263,149 for extension of service and \$133,019 for 3 year growth (\$2,982,188 total). The annexation is primarily to cover the costs of infrastructure needed to develop two projects referred to as Anson and Eagles Nest. The Town has also annexed the township, allowing it to control and extend fire service into the town. The Extension of Service request is to build and man 2 new fire stations 24 hours to serve the newly expanded towns need. The 3 year Growth appeal can not be resolved at this time as the DLGF has not created the state wide factor.

2009 (Projected) Net AV	\$224,554,608
Unit Rate Impact	0.5963
District Rate impact	1.78%

2008 Levy (all funds)	\$358,802	
2009 Proposed Levy (all funds)	\$1,140,109	
Advertised:	\$1,750,000 Fire Fund	10/25/2008
	Unclear General Fund	10/25/2008
	\$150,000 MVH fund	10/25/2008

**Present for the hearing:** Jason Tribby, Town Council President; Eric Reedy, Financial Advisor; Brian Burdick, Barnes and Thornburg, LLC, Legal Counsel.

**Comments:** Mr. Jason Tribby initiated the comments on behalf of the unit. Mr. Tribby reviewed the changes to appeal. Their request now included: an annexation appeal in the amount of \$559,894; an extension appeal in the amount of \$2,263,149; and a three-year growth factor appeal in the amount of \$140,306. Mr. Tribby continued with a discussion of page two of their distributed documents, which was an overview of recent changes in the population, square mileage and other annexations and history of their assessed valuations. He indicated that the square mileage had grown from 0.32 square miles by 3,098% to 9.9 square miles. In addition, the population had grown from 471 to 3,825; road mileage had increased from 7 miles to 55 road miles; and finally assessed valuation went from \$18 million in 2004 to an anticipated total of \$219.3 million in 2009.

Mr. Burdick led a discussion on the annexation in areas surrounding Whitestown, such as Zionsville, Lebanon and others. Mr. Tribby discussed the new jobs being created and the continued growth being experienced in the area due to expansion in areas like Anson, Eagles Nest subdivision, and the Perry Industrial Park.

Mr. Jones asked for clarification on whether this growth was taking place in a TIF district. Mr. Tribby replied, "Yes." Mr. Jones followed up with the question about whether or not the Town of Whitestown would receive money from those taxes. Mr. Tribby responded 90% TIF, but no fire protection. Mr. Jones asked if this was because of real property values. Mr. Tribby responded in the affirmative, stating that it was for growth. He also commented that Duke is backing the TIF bonds.

Mr. Reedy stated that if TIF area would receive a tax rate of about \$2.50, the county TIF would receive \$2.00 and the Township would get 50 cents. He also shared that at the end of the development about 2,000 jobs would be brought to the area. Mr. Burdick discussed the blessing and curse of such rapid expansion. Mr. Tribby shared that the township is looking to do consolidation so that they can maximize the tax dollars of all the residents affected. They would like to begin the consolidation process by updating services, particularly fire protection and police protection. In addition, they want to hire a town manager who can keep an eye on things during the day. The township and some of the surrounding areas had had a great deal of issues with water, so they are needing someone who can help resolve these issues as well as a commissioner who can help get the streets updated over the next five to ten years.

Mr. Kobe asks how they arrived at the numbers for the appeals. Mr. Reedy reviewed the numbers specific to the three-year growth factor, the annexation as well as the extension.

Mr. Tribby explained that the trend had been up and down, however they would like for it to go down, and anticipate that it will as the AV grows. Mr. Burdick pointed the Board to the graph of the tax rates. Mr. Stafford asked for the financial calculation plans as they were not attached to the end of the documents they submitted. Mr. Reedy stated that he would email those, but then proceeded to look for them on his computer. Mr. Kobe agreed that it would be important to see the financial calculations as consistency with the original plan is important to the decision of the Board. Mr. Stafford indicated that

justification was needed that when they did the annexation they estimation of what your final costs would be. As it seemed the township representatives were unable to locate hard copies of the calculations, Mr. Kobe asked for an overview. Mr. Reedy responded initially by stating that the fiscal plan was done without Anson initially, which left out about \$120 million in AV.

Mr. Burdick asked of his Whitestown colleagues how complete the Anson development is which is situated in the center of Whitestown. Mr. Tribby responded by stating 15 to 20% complete. Upon completion it will exceed \$1 billion. Mr. Stafford asked if the town annexed Anson before the Area Planning Commission gave its approval. Mr. Tribby responded in the negative. To confirm, Mr. Stafford asked, "So you knew what the plan was before you did the annexation?" Mr. Tribby responded that they did know the plan for the area before annexation took place, but he was not on the board at that time. Mr. Stafford commented that it would be important to see the fiscal plan before making a decision on the appeal.

Mr. Kobe decided to move the discussion along to the extension appeal to give the Whitestown representatives time to locate the fiscal plan.

Mr. Tribby continued stating that Worth Township and Whitestown want to consolidate to reduce tax rate. He explained that Worth currently has a tax levy set at \$20,000, which all agreed is too low. Mr. Tribby shared that the desire of two towns is to take as much of the financial burden off of the residents as possible and provide the best possible services. Right now, Worth Township's Fire Department is carrying too heavy a burden as they are responsible for Whitestown's fire protection. They proposed to have Whitestown take over the fire protection in order to create better services for the townships' residents, which would include part of Perry Township as well as Eagle. Mr. Tribby stated that the township does not really need the money right now and that there is no point in getting it until they need it.

Mr. Kobe asked if they are seeking the \$2.2 million over the next six years, meaning that they would only need \$625,000 of an immediate increase. Mr. Tribby responded that that was correct. Mr. Reedy went over the plan for fire protection on page 15 of the Whitestown documents, which included consideration of funding for 2010 and beyond. Mr. Kobe informed him that the commissioner cannot deal with requests beyond 2009.

Mr. Stafford asked for clarification as to who is actually applying for the appeal for the extension of services, Whitestown or Worth Township. Mr. Tribby answered that it is Whitestown that is applying for the appeal. Mr. Stafford then asked whether Whitestown would be providing the fire protection. Mr. Tribby responded that that is what they are proposing to do. Mr. Stafford then asked if the appeal was premature if they had not yet decided which unit would be providing the extension of service. Mr. Burdick offered that the LGTCB would hear more from Worth Township about how they would like to have their services offered next year. Mr. Kobe then suggested that they have Worth join the conversation to provide some clarification.

As Worth Township was coming forward, Mr. Jones asked Whitestown about their stated desire to keep their rates flat, noting that they already had a \$0.51 rate for their general fund and according to their hearing information sheet they were proposing another \$0.51 rate increase for the fire fund. Mr. Reedy said that he would research that and get back to him. Mr. Kobe in effort to restore order asked if the LGTCB would be willing to dispose of the 3-year growth appeal.

**Motion:** Mr. Stafford made a motion to recommend approval of the three-year growth appeal for \$140,306. Mr. Jones seconded.

**Discussion on the Motion:** Mr. Stafford asked if Whitestown advertised an amount at or greater than \$140,000. Whitestown representatives responded affirmatively.

Motion carried by a vote of 4-0-1. Mr. Kobe abstained.

Mr. Kobe then inquired as to the pleasure of the LGTCB regarding the annexation appeal for this unit, whether to debate it at this point or try to dispose of it. Mr. Stafford responded that he was not prepared to make a motion on this as he would still need to hear more information from the units to justify.

Mr. Reedy indicated that he was ready to provide the necessary information. Mr. Kobe asked him to proceed. Mr. Reedy approached the LGTCB to show them a copy of the financial calculation page that was missing from their packets. He indicated that he wanted to respond to Mr. Jones' question. Mr. Reedy explained to Board the elements of the Whitestown fiscal plan as it pertains to the annexation appeal. After doing so, Mr. Kobe asked that he show the Board what areas were included in the annexation. Mr. Tribby shows the Board the areas that are part of the first and second annexations. Mr. Kobe asked if the plan was drawn up after the first annexation. Mr. Tribby responded, "No," that the plan had been put together after the second annexation, which included Eagle's Nest, the rest of Anson and the 65 Corridor.

Mr. Stafford responded that a fiscal plan in the face of that much growth is not worth very much. Mr. Tribby stated that the amount of growth they have experienced has changed the whole "game." Mr. Reedy shared with the Board the estimates of Duke for the Anson development are over \$1 billion, so their growth factor appeals will cover the surface and they will not be back for an annexation appeal. He also pointed out that the only annexation appeal that Whitestown has not asked for is the Walker Farms appeal. He also stated that in response to an earlier question of Jones' about TIF, the do not receive TIF on the area covered by the Perry Industrial Park.

Mr. Kobe asked how the \$559,000 would be spent. To this Mr. Tribby responded by referring to page 4 of the Township's documents and states that the funds will be used to establish 24/7 police protection, to hire a town manager, build a town hall and upgrade gravel roads.

Mr. Jones asked if the Town of Whitestown had been in conversation with Zionsville about consolidation. Mr. Tribby responded, no that there has been no conversation about the town consolidating, but yes on the issues of fire protection and water. The other thing Mr. Tribby says the town would like to add is hydrant rental.

Mr. Stafford suggested that a motion be made. He shared that there is not enough information on the annexation and what he was really looking for is the numbers that go along with "page 4" of the documents they submitted. He stated that there needs to be justification or connection made between the amount of their request and the information on page 4.

**Motion:** Mr. Stafford made a motion that the annexation appeal be moved forward with no recommendation and have the town provide justification of the amounts that they are asking for along with the information on page 4 and numbers and narrative relating to both. Mr. Giffin seconded.

**Discussion of the motion:** Mr. Stafford commented that the amount approved by the DLGF should not exceed \$559,894. Mr. Burdick explained that on page 5 of the documents submitted by Whitestown all of the information Mr. Stafford and the Board are looking for is there, it is just not summarized. Mr. Kobe stated that if there were an additional "add and subtract" column there, it would be more of what the commissioner would need to make a decision. Mr. Stafford concurred. He commented further that he believes there is a case, but it is not presented in an appropriate manner. He stated that either this appeal is tabled or moved forward without recommendation.

Motion carried by a vote of 4-0-1. Mr. Kobe abstained.

## **Worth Township**

### **Boone County**

### *Annexation Appeal*

Summary: The unit is seeking a total of \$860,583 in increased property tax levy to provide EMS service to the newly expanded annexed Whitestown.

2008 Net AV	\$137,580,726
Unit Rate Impact	0.5628
District Rate impact	0.2894

2008 Levy	\$32,160
2009 Proposed Levy	\$822,000

Advertised: Fire Fund \$782,000 09/17/2008

**Present for hearing:** Jeff Peters, financial advisor; Robert Guest, Township Trustee; Jeff Logston, Township Attorney; Harold Vincent, Fire Chief.

Mr. Kobe asked Worth Township to speak. Mr. Peters introduced the representatives from Worth Township and explains their connection to the Town of Whitestown. Mr. Peters reviewed the history of fire protection in Worth Township, stating that the town currently funds those efforts through emergency levy funds. In addition to their own municipality, they also provide fire protection for Whitestown. He noted that the demand for emergency services has increased 132%; and because of the transition of the community from farm to commercial and residential, most of the runs are now in the day time when volunteers are least available, and so, there is a greater need for paid staff. He also pointed out that their cash reserves are depleted.

Mr. Peters continued He stated that the extension of services is warranted based on criteria in the statute that there has been an extension of services geographically as well as an increase in the number of people served. If the extension appeal is granted there would be no need for an emergency loan in 2009 which is how they have been handling the deficit to this point. He pointed out that they have the best AV in Boone County; however the fire protection district does not draw any COIT money to help subsidize the cost of the fire protection. If the appeal is granted the township would be able to abandon some of its new max levy. Even so, the appeal is needed no matter who provides the services, whether Whitestown or Worth Township. If Whitestown provides the services, the Worth Township contribution would be \$203,000, going up to \$515,000 by 2015 and that is on page 15 of the Whitestown proposal. If Whitestown provides the services they would need a \$225,000 increase in the levy appeal, assuming that there is a normal growth rate. Without an excess levy appeal, Worth will have to reappear before the board for a fire emergency services loan, which in the end costs the taxpayers significantly more.

Mr. Peters shared with the LGTCB that if the appeal is granted to Whitestown, they would then also have access to the TIF funds in the annexed area which would drive the tax rate down overall. Worth Township would not be able to do the same because it was established before the area was TIF'ed.

Mr. Kobe asked for a one minute summary of the 2009 plan. He asked if there was an agreement between the township and the town.

Mr. Peters stated that he thinks that there is an agreement that Worth would like Whitestown to take over the Worth Township Fire Department and do the financing as proposed, where Whitestown gets an excess levy appeal to fund the fire protection and Worth would get an excess levy appeal to cover their portion of the contract with Whitestown and Whitestown will be the provider. However, Mr. Peters stated that he has to present a case for an appeal on behalf of Worth Township, just in case the appeal is not granted to Whitestown. In this case, Worth would still need \$775,000 to fund next year's operation, which could be granted today or Worth can return in the spring for an emergency fire loan.

Mr. Kobe expressed that he is not sure what they are asking the LGTCB to approve. Mr. McLean asked a follow-up question as to whether or not Whitestown has a fire unit or plan in place at this time. Mr. Tribby responded that they do not. Mr. McLean posed the question to him, "So the only way this Board can guarantee funds going to firefighting services today is to give the money to the township, correct?" Mr. Tribby answered in the affirmative. Mr. McLean then asked what part of the \$625,000 needed for this year would be for fire services. Mr. Tribby responded, "All of it." Mr. McLean then asked if they funds are given to the township then the town does not need the \$625,000 they are requesting.

Mr. Kobe stated that Mr. McLean is correct and clarifies that on page 15 of the proposal there is a fire budget totaling \$887,000, which would require a \$625,000 levy from the town. Mr. Peters added that there would also be a need for \$203,000 for Worth to cover their part of the contract, which they do not have the authority to levy today. Mr. Kobe asked what they have the authority to levy. Mr. Peters responded that they have the authority to levy \$20,000; right now they are \$775,000 short because they have thrown in their COIT money and other monies.

Mr. Stafford stated that there he does not believe that there is statutory authority for the township to get an extension of services appeal. They are providing services to the same territory they were providing services to before. Mr. Stafford also stated that the town does not have a fire department, so he does not see how the LGTCB can grant an extension of services for services the town does not provide.

Mr. Tribby shared that they are trying to get the funds to do so. Mr. Peters shared that in 2004-2005 after annexing began to take place, Worth did have to go into other areas like Perry Township to provide services, because they were connected to Whitestown and the statute provides a 4-year window.

Mr. Jones asked if Worth had a contract with that township where they are getting paid for services they are providing. Mr. Peters said no, they are levying the taxes to pay for those services that cover Whitestown which goes into Perry Township.

Mr. Tribby we have the agreement in place, but we are now trying to work through the details and financials so that by March of next year Whitestown can take over the fire services and provide them to Worth Township.

Mr. McLean suggests to the acting Chair, Mr. Kobe that the Board move to a motion.

Mr. Logston reiterated some of the testimony already given by Mr. Peters concerning the statute allowing for extension of services based on geographic extension of services as well as an extension to an additional 2500 people in two facilities. He stated that one of the requests for the township to continue as is without contract in place where Whitestown takes over services is \$774,368 in excess levy appeal, which allow it to continue as is.

Mr. Kobe suggested that they go down that path where Worth is considered in isolation. He asked how the budget was funded in 2008 and Mr. Peters responded that it was through a fire emergency services loan. Mr. Kobe and Mr. Peters revisit the statutory qualification for extension of services appeal.

Mr. Stafford inquired as to the size of their emergency loan. Mr. Peters stated that it was about \$190,000 two years ago and this year it was up to \$379,000. He shared with the LGTCB a graph showing 264% growth and a budget that is up 171%, which he admitted is tremendous, but still leaves the town chasing their bottom line.

Mr. Kobe asked for a motion. Mr. Stafford asked Mr. McLean what would happen if the appeal was tabled. Mr. McLean responded that it would come before the LGTCB next year and since it has already been filed it can be put in as paid against their 2009 taxes. Mr. Stafford asked if he could be running up against the DLGF issuing a budget order. Mr. Jones shared that it could delay their budget orders. Mr. McLean concurred, but it may not be a concern of the board as they make a recommendation. However it will be a concern of the commissioner and the DLGF.

Mr. Kobe asked Mr. McLean if a fire loan is still an option for them. Mr. McLean stated that it was as far as he knew.

Mr. Guest asked to speak, shared his background and reiterated some of growth history and projections for their area, as well as the staffing needs for fire protection.

Mr. Kobe shared with him that he appreciated his testimony and informed him that the LGTCB is trying to make a recommendation within the confines of authority given to the Board. Mr. Kobe asked if there was anyone else who wanted to speak in favor or in opposition to the proposals before them.

Mr. Jones offered a suggestion that Worth Township and the Town of Whitestown withdraw their appeals and continue next year with the emergency loan, work on a plan, and come back and present. He stated that he does not think that anyone can support either proposal, as he does not feel strongly enough about either approach as to which is best.

Mr. Peters stated that if they come back next year for an extension of services appeal and the standard is geographic area, then they may run out of their 4-year window. He wanted to know if he could be told whether or not Worth would be the case. Mr. McLean informed him that it is not the job of the Board to offer legal opinions; the Board cannot answer that question for them. Mr. McLean summarized what is on the table and asked whether the Board wanted to send this on to the commissioner without recommendation or if wanted to recommend that it not be approved as presented.

Mr. Kobe stated that there was another option that had not yet been considered and that was for the units to return next week to present additional information to Board.

Mr. Giffin acknowledged the efforts of the units in presenting that day.

**Motion:** Mr. Giffin then made a motion that the matter be taken up Tuesday, December 16, 2008. Dan Jones seconded.

Motion carried 4-0-1. Mr. Kobe abstained.

**Comments on the motion:** Mr. Kobe clarified that the motion referred to both matters for Worth Township and the Town of Whitestown.

## **Indianapolis-Marion County Public Library**

### **Marion County**

#### ***Shortfall Appeal***

Summary: Due to the regrettable delay in the unit's host county assessment and subsequent tax billing, they have concluded they are due additional revenue for fiscal years 2005 and 2006. They are requesting a levy increase total for both years of \$1,866,790.00. The unit explains that 40% of the county residents do not have "access" to the internet and their computers fill the gap for those looking for jobs or interfacing with local, state, and federal agencies. In addition, their 23 branches play a vital role in early childhood literacy. The unit projects very little growth in property tax revenue. The unit has not provided a Resolution from its Board or from the City-County Council to proceed with this levy request.

Advertised: \$2,000,000 in the General Fund

The calculations necessary to determine the exact amount the unit may claim in shortfall are quite large given the number of sub-units that pay into this unit. The report is included at the end of the summary as an appendix.

**Present for hearing:** Laura Bramble, CEO; Rebecca Dixon, CFO; Mary Lou Rothe, Trustee; Jackie Nytes, City County Council; Greg Jordan, President of Board of Trustees.

Mr. Kobe called up the Indianapolis Public Library and stated that this was a reappearance to discuss a shortfall appeal.

Ms. Bramble introduced the representatives from IMCPL. She reviews the summary for the appeal. She stated that the library has made a tremendous effort to reduce their operating costs. It was 4% reduction this year, but they are requesting this due to increased usage. Their circulation was 14.1 million items last year and it is up 11.7% this year. Door count has also increased and 73% of what they are requesting would go into their collections budget. They have cut the budget for their materials for the last two years, and as a consequence they are falling behind in their buying power. The American Library Association typically requires that materials be 20% of the budget, but even with the appeal Ms. Bramble stated that IMCPL would only be at 16% because the cost goes up and they are still reducing their budget. Another 20% would go to computers. In addition to people using them for access to job information, the government is also requiring a lot more things to be done online. The other 7% would be used for one-time only expenses. Ms. Bramble shared that she is aware that this is a one-time only appeal, which would be used for cleaning supplies and gasoline.

Mr. Jordan explained that the Board of Trustees has considered this long and hard because they understand the implication of this request on budgets and tax rates. However they have tried diligently to keep costs down, but given the recent phenomenon with the tremendous increase in usage of the library, they felt it was necessary to submit the appeal.

Ms. Rothe stated that they share the responsibility of the LGTCB in making sure the tax rates are kept at a reasonable level and money is well spent. She shared that this is one of the places where it is easy to see what this small increase would mean in terms of human services for students, those searching for jobs, entrepreneurs and many others. Historically, as is true now, the use of the library increases in difficult times.



Ms. Nytes shared that she was speaking as a member of the City County Council and as a member of the Municipal Corporations Committee. Ms. Nytes stated that the library came and presented to the Municipal Corporations Committee twice during their budget process and that the City County Council is very familiar with their increased responsibilities and levels of authority over the budgets in comparison to past years. The committee did recommend the budget with the excess levy appeal to the full council, and the budget was passed without any debate or concern. There was recognition of the increased usage of the libraries that we have had over the last few years. There seemed to be an increased appreciation on the part of the Council for the role the branch libraries are playing in their communities over the last ten years and they want things to be happening in those buildings.

Ms. Nytes continued by stating that they are aware of how busy the branch libraries are because they visit them, and are especially aware of some of the challenges that municipal corporations will be facing in regard to budgets for the next few years. Ms. Nytes commended the library for being a leader in cutting their budget. She shared that the council's feeling was that this was a reasonable and appropriate request and that they would urge the LGTCB to support their appeal and give due respect to their deliberations. She shared that at the council meeting on the previous night the Council voted for a small decrease in the county option income tax, which would more than cover this appeal.

Mr. Kobe stated that the question in early October was whether the City County Council was required to act on this appeal specifically. Ms. Bramble shared that they had a separate resolution on this appeal after the library met with LGTCB in October, and they had already approved the budget. Mr. Kobe clarified that the excess levy appeal was specifically discussed by the committee and the council. Ms. Nytes confirmed that it was.

Mr. Kobe asked if there had been any conversation about the potential circuit breaker impact. Ms. Nytes responded by stating that they talk about it a lot. It is a scary couple of years ahead and at the council they are trying to look at the big picture and consider that any one governmental unit can have a tremendous impact on all the others. They have urged all of the CFO's and leaders of governmental organizations to be in much greater communication than they have in the past because they are going to have an impact on each other. Ms. Nytes acknowledged the council's awareness of the reality of a dollar going here means it is not going there. However the Controller of the City of Indianapolis chose not to go against this or lobby the majority caucus against this.

Mr. Giffin commented as to the unusual preparation of the witnesses before the LGTCB. He shared that Ms. Nytes has had distinguished service on the City County Council as well as within the IMCPL system and Mr. Jordan having served as Marion County Treasurer, they have an unusual preparation for understanding the tax and political implications and in that he is comforted by their presence. Mr. Giffin shared that the library offers a great service and though there have been frustrations, the people are doing a good job and he hopes that LGTCB would give them some assistance.

Mr. Jones asked if the calculations have been verified and if the library qualifies for the entire amount. Mr. McLean confirmed that the calculations have been checked, corrected and re-checked and the DLGF is quite confident in their calculations. There were four taxing districts that were left out of the calculation previously that are now added and that there were two typos that have been corrected as well.

Ms. Dixon asked for clarification on the numbers on 2005. Mr. said that he would take care of it. Mr. Kobe asked if there was anyone from the public there to speak for or against the appeal. With no response, he then called for a motion.

**Motion:** Mr. Giffin made a motion that the request be accepted as submitted. Mr. Jones seconded.

The motion carried 4-0-1. Mr. Giffin abstained from the vote.

**Union City**  
**Randolph County**  
*Annexation Appeal*

Summary: The unit is requesting a levy of \$100,000 because of the anticipated increase in costs of extending services into newly annexed areas. They state that the newly annexed area is 270 acres and an additional 12 acres that are all zoned for commercial, business, or industrial use. It was acquired for further economic and developmental growth.

2008 Net AV	\$71,009,220
Unit Rate Impact	0.1408
District Rate impact	0.0290

2008 Levy (all funds)	\$1,726,591
2009 Proposed Levy (all funds)	\$2,313,551

Advertised Excess Levy, General Fund \$400,000      09/02/2008

**This unit withdrew their appeal.**

**Vernon Township**  
**Hancock County**  
*Extension of Services Appeal*

Summary: The Trustee is requesting the opportunity to raise the property tax levy by \$799,245 because the unit consisted of McCordsville VFD and then extend service to include Fortville VFD. An emergency loan was used to pay for this last year, now they seek a permanent levy increase.

2008 Net Assessed Value:	\$518,053,890
Unit's Rate impact:	.1120
District Rate Impact:	.0544
Current levy:	\$361,601
2009 Proposed Levy	\$533,862

**Present for hearing:** Jeff Peters, Financial; Gary Sharrett, Chairman of the Board; Steve Buschmann, Township Attorney.

Jeff Peters began by introducing the representatives from Vernon Township. He then gave a review of the location of the annexation. He pointed out that Fortville's fire protection is provided by Vernon Township as of 1/1/08. Vernon also provides fire protection for McCordsville. As a result, there had been a 36% increase in runs, which meant a \$16,491 increase in Fortville and \$247,000 increase in McCordsville. The increase granted by the DLGF was insufficient. The unit could proceed with an emergency loan; however there is a greater benefit if this is converted to a levy. The CAGIT revenue is about 50 cents on the dollar

and the township would be able to abandon some of its levy in 2010 once the CAGIT dollars start to come in. Otherwise, they will need a loan.

Mr. Buschmann read the statute as it relates to the qualification for an annexation, consolidation, or extension, emphasizing that there has been additional cost burden due to additional geographic area as well as persons. Mr. Buschmann shared that extension of services to persons qualifies Vernon Township for the appeal.

Mr. Stafford offered that this was a broad interpretation of the statute and would allow for any unit to appeal and receive an appeal with the addition of just one person. He stated that what we have is a conundrum for townships, fire districts and fire territories, where rapidly growing areas are left by the general assembly without a venue for relief or the manner to adjust permitted levies to deal with growth. He shared that the emergency loan is an option, but it is expensive and acknowledged that the township has chosen a more creative option for a valid situation and for this he commended them. He offered that the appropriate fix for this situation is legislative and the fundamental question relates to how the General Assembly will provide relief. Mr. Stafford urged Mr. Buschmann to work on a legislative fix to this common sense problem.

Mr. Buschmann stated he would heed that and that the General Assembly wants to provide good government and save tax payers dollars. He said emergency loans provide on option for townships, but they are not the most efficient. Mr. Buschmann went on to say that the language of the statute as it pertains to the extension of services appeal is the best option they have to provide good government at a cheaper cost. He shared that the way this is written gives them a more efficient way to address the problem they are facing.

Mr. Jones then asked how Vernon Township arrived at their numbers. Mr. Peters responded saying that that is the amount that funds the deficit, subverting the ensuing year's emergency loan. Mr. Kobe asked how the deficit was determined. Mr. Peters responded by walking the LGTCB through page four of their application along with the numbers on Form 4B to explain how the \$799,245 deficit was determined. Mr. Kobe asked where the \$975,000 need for fire services was determined. Mr. Peters said that it came from the Form 4B that the Township Trustee used. Mr. Kobe asked what the budget number was in 2007. Mr. Peters replied that it was \$512,000 for fire and EMS and in 2008 when the township took on responsibilities in Whitestown it was \$759,296, and in 2009 the anticipated budget is \$819,500. He added that the \$975,000 is from a combination of line 16 from 4B for both fire and EMS, which he said get scaled down by the DLGF to match whatever the maximum levy is they are there to ask for an increase in the maximum levy.

Mr. Jones then asked how much their budget was in 2008. Mr. Peters responded that it was considerably less. Mr. Jones then asked what the township spent in 2007. Mr. Peters stated that for fire protection the maximum levy was \$161,000. Mr. Kobe asked about the growth of the budget. Mr. Peters shared with the Board that in 2007 it was \$512,000; in 2008 it was \$759,296 – a difference of \$247,000. In 2009 the requested budget is \$819,500, an increase of 7.4%. He further explained that the figure on line 16 of Form 4B for both EMS and Fire is \$975,000 collectively so that they can cover the last half of 2008 as well as 2009. He said that the increase from 2008 to 2009 is 7.9%.

Mr. Jones asked if the recreation fund was in the same max levy as their fire. Mr. Peters replied that is was not; it is under the township's maximum levy. Mr. Peters said what he would like is for the LGTCB to approve an extension of services appeal up to the amount requested and then Worth Township will only use what is necessary for their 2009 budget to take the emergency loan out of the equation.

Mr. Stafford asked Mr. Jones if he was comfortable with this that they have all the information that need. Mr. Jones stated that he thinks they are a little on the high side. Mr. Stafford concurred. Mr. Jones stated that he is confident that the DLGF can adjust accordingly once the evidence is in. Mr. Peters restated that the township had received an appeal before, but it was not enough.

Mr. Kobe asked for a motion or further questions.

**Motion:** Mr. Jones made a motion to recommend approval of the extension of services appeal for Vernon Township for \$799,245 to be adjusted for fund balances and other estimated revenues. Mr. Giffin seconded.

Mr. Kobe asked if there was any one from the public who wanted to speak for or against this appeal. Hearing no response, the Board voted.

The motion carried 4-1. Dissenting vote was cast by Mr. Kobe.

## **The Civil City Of Martinsville**

### **Morgan County**

### *Emergency Levy Appeal*

Summary: The City has declared a fiscal emergency exists due to the enormous amount of resources used to clean up after June 2008 flooding. The Unit is requesting the opportunity to raise it property tax levy \$2,000,000 for one year to put its fiscal house in order.

2009 Net Assessed Value:	\$353,680,300
Unit's rate impact;	.5655
District rate impact:	24.50%

The Unit has not provided any proofs of Publication.

**Present for hearing:** Ross Holloway, City Engineer; Paige Gregory, Umbaugh Consultant; Mary Lou Peden, Clerk-Treasurer; Phil R. Deckard, Sr., Mayor; Roger T. Coffin, City Attorney.

Mr. Kobe reviewed the request from Martinsville for \$2,000,000. Ms. Gregory began by stating that she would let the officials from Martinsville introduce themselves. After introductions Ms. Gregory stated that she believes the city still owes the LGTCB a proof of publication. Mr. Kobe confirmed that was correct. Ms. Gregory stated that she would get that to them and then gave an overview of their request stating that the request had been reduced to \$1,562,099. It is for a temporary levy increase for 2009 only to cover the costs not covered by FEMA and positive mitigation due to the flooding that took place in June 2008 where 90% of the city of Martinsville was impacted and 30% had substantial damage. Even with FEMA assistance, the city must cover 25% of the damages themselves. There are three projects listed on page 3 for which FEMA will cover 90% of the cost. In addition, the City of Martinsville must pay for all of the repairs upfront which total \$7,505,358, and then await reimbursement of the costs from FEMA. Martinsville's part of this is 1.8 million, however a portion of this total is utility which would not qualify for the appeal, so they have backed out that portion and come up with the \$1,562,099.

Ms. Gregory continued by stating that FEMA requires all of the projects to be started within 18 months and about 1/3 of projects have already been started. She then reviewed the proposal documents further with the LGTCB. She points out that there has been a 20% decrease in the assessed value. This is taking

into account the supplemental homestead deduction as well as the flood damage. Ms. Gregory discusses the AV before and after the appeal tax liability. As they review page 8 of the proposal, she also demonstrates to the Board that there will still be a deficit after the appeal, so the City of Martinsville is working on other sources of revenue.

Ms. Gregory stated that they expect the tax rate to increase to \$1.52 in 2009. Mr. Kobe, in his review of page the graph on page 11, asked why the change from the \$0.86 tax rate in 2008 to \$1.13 tax rate in 2010. Ms. Gregory stated that they held the low AV as a constant and plays a major role in that increase. In 2008 according to the auditor's office there was a decrease in assessed values due to properties that were trending downward and then also there were appeals that were filed.

Mr. Giffin commented that the officials from the City of Martinsville have worked hard following the floods and he is hoping the Board will be helpful to them.

Mr. Kobe stated that this is a clear emergency. Mr. Jones agreed.

Mr. Stafford asked about the efforts of the State and the United Way to provide some additional infrastructure relief for those affected by the floods and where the City stands with that. Mr. Deckard responded that the United Way told them that they were eligible, but they will not help until they know what the State is going to do. The State will not commit to anything until March or April of next year, and but they are not saying how much.

Mr. Stafford asked why they were not doing this appeal over several years by doing this through a bond. Ms. Gregory responded that the cost is greater and the procedure is longer. Ms. Peden stated that given the depleting funds and the four to six week response time from FEMA for reimbursements, they may not have the amount of time it would take to go through the procedure for bonds.

**Motion:** Mr. Giffin made a motion to recommend approval of the request for \$1,562,099. Mr. Jones seconded.

Mr. Kobe asked if there was anyone from the audience who was there to speak for or against the appeal. With no response the Board took a vote.

The motion carried 5-0.

## **Bargersville Fire Protection District**

### **Johnson County**

#### ***Annexation, Three Year Growth, Emergency Levy, and Shortfall Appeals***

Summary: The Unit bases its Annexation appeal on the fact that over 16 years the number of homes has increased 915% and they have had to "Extend Services" to those new homes. The Emergency Appeal is based on the current statutes inability to allow property tax increases enough to keep up with growth. This constitutes the Emergency as impairs fire protection.

The 3-year growth Appeal can not be calculated at this time as the DLGF has not calculated the state wide growth factor. The shortfall calculation is on the appendix.

It is not known if this is an elected or appointed board.

2008 Net Assessed Value:	\$860,083,070
Unit's rate impact	.1518
District rate impact:	5.7%

Advertised: The Unit advertised a total of \$1,500,000 into Fire General Fund.

**Present for the hearing:** Stephen Buschmann, Special Counsel; Eric Reedy, Financial Advisor; Phil Rosa, President of Bargersville Fire District Board; James White, Fire Chief; Steve Duke, President of Corporate Board; John Price, County Council; Steve Welch, Council President; Terry McLaughlin, Sheriff; Paul Bird, Bargersville Community Fire Department.

Mr. Reedy began by showing the LGTCB the video of news coverage on community support for the Fire Protection District. He then introduces the representatives from Bargersville. Mr. Reedy stated that there is a property shortfall appeal of \$6,866, a three-year growth factor appeal of \$58,563, an extension of services and an emergency appeal, both for \$1,410,000, each.

Mr. Reedy reviewed the status of the levy which was set at \$350,000 by the DLGF. He then reviewed the growth area on the map of the new additions to the area, which will include a hospital built by Clarion.

Mr. White then gave his review of the current status of fire protection in the area. He stated that they are at a critical point in the provision of services. They are able to staff two fire engines, however their coverage are begins 4 miles south of Indianapolis and there is currently 8800 hours of standby time where there is no one to staff it, so minimum standards are not being met. They are serving a 64 square mile area with 8 people.

Mr. Reedy continues with a discussion of the development taking place in the area.

Mr. Reedy then reviewed growth in the area stating that there had been 2,922 homes added to the area and with the commercial additions they are now at \$860 million in AV, but is expected to be \$2.5 billion at the end of the development. Mr. Kobe asked for clarification of the Bargersville area which Mr. Reedy and Mr. White provided. In 1993 the AV was under \$100 million, and from 2003 to 2008 it went from \$536 million to \$860 million.

Mr. Kobe stated that this is one request with two possible justifications. Mr. Reedy concurred. Mr. Reedy then reviewed the fire operating tax which would go from \$0.0943 to \$0.2508, which is an approximate increase of \$142/year for the tax payer. Mr. White shared that there has been a 46% increase in the requests for services and the appeal funds would go to supplement the current volunteers and to staff the two fire engines.

Mr. Buschmann gave a review of the need for the appeal for the fire district so that they can transition from volunteers or paid standby to career people. In order to staff a position of volunteers, at \$8.00 an hour, it would cost about \$75,000 a year. Bargersville is probably paying \$50,000 because it is only staffed about 2/3 of the time. It would cost \$264,000 to staff one of those spots with at career person 24/7 for one year. He stated that this is a must given the growth. He added that the legal reason for the appeal is that there is an unanticipated emergency and no one could have anticipated how quickly the area would expand or the increased need for services and this situation is a threat for public safety. And they are asking for an extension of services or emergency appeal. He pointed the LGTCB members to the letters of recommendation, particularly the one Clarion and the other from Representative David Frizzell.

Mr. Kobe asked if Clarion, which will be building in that area, provides any fire protection or if they would be solely relying on Bargersville FD. Mr. White stated that Clarion would be completely relying on them for fire protection and EMT service. Mr. Jones asked if they had a fire contract. Mr. Reedy responded that the Clarion is planning to be for-profit and if they are not then they would give a tax payment like they did in Carmel. Mr. White added that they did the same thing in Avon.

Mr. Jones inquired as to the population in that area. Mr. White responded, 12,000 at the last census.

Mr. Kobe asked if there were any other questions. He acknowledged that this is not a true emergency like Martinsville and that the best solution is legislative not administrative.

Mr. Jones asked about the rate impact. Mr. Reedy told him that the information was on page 22, 15.5 cents about a 5% increase in the district. Mr. Jones then asked if this would be a circuit breaker. Mr. Reedy said no. Mr. Kobe suggested that they break this down to look at the different appeals

Mr. McLean stated that shortfall calculations were done and in the handout the Board received that morning. The three-year growth calculation had not been done, but they would. Mr. Kobe just confirmed that the amount requested was a reasonable approximation. He then asked if there was a motion.

**Motion:** Mr. Stafford made a motion to recommend approval of the property tax shortfall appeal in the amount of \$5,813 and the three-year growth factor appeal in an amount not to exceed \$58,563. Mr. Jones seconded.

**Discussion on the motion:** Audience member asked about whether Mr. Stafford stated that the appeal was not to exceed a certain amount. Mr. McLean reiterated that it was not to exceed \$59,982. The same audience member asked if it would limit their growth in the future. Mr. Kobe stated that it would not and there was still a matter pending with the big appeal.

The motion carried by a vote of 5-0.

Mr. Kobe asked if someone was prepared to make a motion with regard to the big appeal. Mr. Stafford stated that he was not prepared to make a motion, but he does not believe this is an emergency as defined by the statute and that he does not believe that it is the intension of the extent of services appeal applies in this case.

**Motion:** Mr. Stafford made a motion to recommend denial of the unanticipated emergency appeal. Mr. Jones seconded.

Mr. Kobe restated that this is a situation where the hands of the Board are tied.

The motion carried 4-1. Mr. Giffin dissented.

Mr. Stafford made a recommendation to forward the emergency appeal for \$1,410,000 on to the commissioner without recommendation. He stated that he has no problem with where they want to get to; it is where they need to get to. He continued stating that their whole argument about service is not the issue, nor is the increase in tax rate as people should expect their taxes to go up if they move into an area like this to provide for basic services. He expressed that his issue is whether or not the extension of services statute applies in this case and that he is not sure that it does. He stated that this is a matter for the commissioner, legal matter for the legal staff to interpret.

**Motion:** Mr. Stafford then made a motion to forward this appeal for extension of services for \$1,410,000 on to the commissioner with no recommendation.

**Discussion on the motion:** Mr. Giffin stated that he has great respect for Mr. Stafford and high regard for the counsel that the unit has retained and his input. He stated that he feels that putting it to the commissioner is fair to them and represents deference to John's good work here.

Mr. Jones comments that he is sure the commissioner would prefer that we make a recommendation. Mr. Kobe stated that he had not heard anyone say that we do not appreciate the need, but it is really a legal question as to whether or not it is within the authority of the Board to recommend and the commissioner has the authority to approve under the statute.

Mr. Buschmann stated that you can always recommend approval of the appeal and then let the commissioner and her legal counsel decide whether or not to actually approve the appeal. Since you are the one's that have heard the evidence, it makes sense for you to make a recommendation and then leave it to the commissioner to make the final decision.

Mr. McLean reminded the group that there is a motion which had been properly seconded on the table.

**Motion:** Mr. Stafford made a motion to amend his original motion, notwithstanding the "no recommendation"; the Board does see evidence of a need for increased the Fire Protection service in the area. Mr. Giffin accepted the motion as amended. Mr. Stafford commented that if they take this appeal they will have opened the "Grand Canyon" for every appeal from every unit – it is just too wide open. Mr. Kobe agreed.

Board voted on the motion as amended.

Motion carried by a vote of 5-0.

## **Town of Bargersville**

### **Johnson County**

#### ***Annexation, Three year growth, Emergency, and Shortfall Appeals***

Summary: On the Annexation Appeal, town doubled its square mileage with a 2007 annexation. They request the opportunity to raise their property tax levy \$69,006 to cover the cost of extending service. The 3 year Growth Appeal can not be calculated at this time because the DLGF has not determined the state wide average. The shortfall calculations are contained in the appendix. The town has declared a fiscal emergency to raise its property tax levy \$41,000 due to the need to temporarily house the police department while seeking a permanent solution.

2008 Net Assessed Value	\$88,519,233
Unit's Rate impact	0.1130
District Rate impact	4.33%

**Present for hearing:** Eric Reedy, Financial Consultant; Steve Welch, Council President; Lindell Hunt, Chief of Police.



Mr. Kobe introduced the appeal requests which included a shortfall appeal of \$1,379, a three-year growth factor appeal of \$7,652, annexation appeal of \$69,006, and an emergency loan appeal of \$41,000. Eric Reedy introduced the unit and the appeal. He discussed the geographic and residential additions to the area which will include schools, condominiums, a hospital and shopping/retail areas. He mentioned that the Police Department has a mold problem and the plan was to demolish the building at a cost of \$12,000, obtain a short-term lease for \$24,000, and remodel the temporary headquarters at a cost of \$5,000, for a total of \$41,000 which is the emergency levy appeal. This would be a one time, one year appeal.

Mr. Jones asked why they would not use the cumulative fund. Mr. Reedy responded that those funds were already committed to leases on police cars. Mr. Jones brought a \$10,000 lease on the police vehicle into question. Mr. Reedy responded that it is a three-year lease, which is typically what the Reedy and Peters consultants recommend to their clients.

Mr. Stafford asked about the \$65,000 estimated yearly cost on page 16 of the fiscal plan and whether or not these were for an officer. Mr. Reedy asked the LGTCB to look at page 8 of the fiscal plan where the estimated cost was \$20,000 to \$30,000 per year and next year it is reported in one place that there would be \$172,000 in property taxes versus \$69,000 in another. Mr. Stafford asked again, if the \$65,000 was for a police officer. Mr. Reedy responded that the maximum amount for an officer is \$30,000. He continued by stating that administrative part is to pay a portion of town manager salary and is paid from utilities. The town uses utility personnel to do many of the street functions.

Mr. Boyzyski asked page 2 about the difference between the wage increases for the patrol officer. Chief Hunt responded that for 2009 the officers are locked out of social security and that the only person receiving social security at this point is the office manager, plus her salary of \$38,704.

Mr. Kobe asked the Board if they wanted to deal with the shortfall.

**Motion:** Mr. Stafford made a motion to recommend the approval of the three-year growth factor appeal in the amount of \$7,652 and the property tax shortfall appeal in the amount of \$1,379. Mr. Boyzyski seconded.

Mr. Kobe asked for comments. The Board voted.

Motion carried by a vote of 5-0.

**Motion:** Mr. Stafford makes a motion to recommend approval of the annexation appeal in an amount not to exceed \$69,006. Mr. Giffin seconded.

Motion carried by a vote of 5-0.

**Motion:** Mr. Stafford makes a motion to recommend denial of the emergency levy appeal in the amount of \$41,000. Mr. Jones seconded.

**Discussion on the motion:** Mr. Welch commented the June 2008 flooding contributed heavily to the mold development in the police department. He stated that they were told by the professionals that bringing it up to speculation would be a waste of money. Mr. Hunt stated that the newly hired office manager is allergic to the mold.

Mr. Kobe indicated that the issue is whether or not this constitutes an emergency in a manner consistent with the statute. LGTCB voted.

Motion carried by a vote of 5-0.

Mr. Kobe called for recess for lunch until 1:30 PM.

Mr. Kobe reconvened the hearing at 1:48 PM.

**Columbus Township**  
Bartholomew County  
*Township Assistance*

**Unit has withdrawn its petition from consideration.**

**City of Jeffersonville**  
Clark County  
*Annexation Appeal*

Summary: The City of Jeffersonville has annexed 7,806 acres and 3,660 are currently vacant. The Annexation will increase the Units AV 42% or \$1,385,007,917. The Unit is requesting a property tax levy increase of \$6,581,498 to cover the cost of extending salutatory services.

Note: The Annexation Plan was prepared in 03/07 and my need updating. Also, several of the items classified as Capital expenses may have been misidentified.

Units Total Tax rate:	1.0450
2009 Proposed Tax Rate	1.3575
Unit Rate impact of Appeal	.4954
District rate impact	17.58%

The Unit has not provided any Proof of Publication.

**Present for hearing:** Paige Gregory, Umbaugh; Thomas R. Galligan, City of Jeffersonville; Ronald Grooms, City of Jeffersonville; William Mattingly, City of Jeffersonville; Jim Urban, City of Jeffersonville; Phil McCauley, City of Jeffersonville; Edward C. Cooper, City of Jeffersonville, Dean Rogers, Umbaugh; Suzy Bass, Chief Deputy Clerk-Treasurer; Larry Wilder, City Attorney.

Mr. Kobe introduced the unit and their request for 3.2 million dollars. Ms. Gregory allowed the City of Jeffersonville representatives to introduce themselves and introduced the appeal in the amount of \$3,214,010.

Ms. Gregory stated that capital costs have been reduced by 80%; the original request included 100% of the capital. She discussed the levy increase is to provide services for newly annexed areas and city cannot currently supply those services without the appeal. She then pointed the LGTCB to the handout. The annexations qualifying for this appeal were adopted August 6, 2007, including areas in the proposal "A", "C", "D" and "F". There is an amendment to the original fiscal plan. It was precipitated by legal proceedings whereby taxpayers contested areas "B" and "E". She elaborated that the amendment excluded those areas from the original plan. While they were in the midst of amending the plan the city was able to correct some of the service costs that were inaccurate in the original plan. The amendment was adopted by the council at a public meeting.

Ms. Gregory then reviewed personnel costs. In her review of the proposal she pointed out that half the personnel (13) were already hired and currently supported by non-property tax sources, which are temporary funding sources.

Ms. Gregory then reviewed necessary supplies, services and a breakdown of the capital needs. She reviewed the total proposal and stated that \$841,872 was being requested. Ms. Gregory also pointed out that the \$179.33 million AV from 2006 on page 7 of the proposal was considered a modest estimate. She also stated that some parts of the annexed area are undeveloped and the City fully expects the commercial development of those areas in the next few years and plan have already been approved by developers. Even so, the appeal is just for the services being provided in the annexed area now and does not include any future growth.

Ms. Gregory further reviewed the tax rates and assessed values 2006-2009. Mr. Stafford asked if the homestead reduction was figured in. Ms. Gregory stated that they did not figure in the homestead deductions and in fact they used a conservative number for the annexed area. Mr. Stafford pointed out that the rate will go up as supplemental kick-in. Ms. Gregory said yes.

Ms. Gregory then began a conversation of the impact on the rates in the various taxing districts once the appeal is in place. The \$3,214,010 would be a permanent increase with a 2.1% increase to the district. Mr. Kobe asked about district being used in this example and if it was within the pre-annexation boundaries of Jeffersonville. Ms. Gregory replied yes. Mr. Kobe asked for further clarification on the rate impact. Ms. Gregory replied that there would be a 6.5% increase on the city's rate with all the different rates combined. She stated that they are estimating the annual increase to be between \$7 and \$47.

Ms. Gregory continues with her discussion of pages 10-13 of the appeal, looking at home values, cash flows, and rate reductions. She points out that without the appeal the deficit will be at \$4.2 million. She added that the City will have to find some ways to cut even with the appeal and she then called for questions.

Mr. Stafford asked if this was first assessed as part of the City in March of 2008, for taxes payable 2009. Ms. Gregory said that was correct. Ms. Stafford then noted that the city's max levy would be adjusted automatically up to the 15%. Ms. Gregory noted that she did not know how much that would be. He then asked about the "0" being plugged in to the automatic adjustment. He mentioned suggesting that appeal amount be automatically netted out of that. Ms. Gregory asked about how a motion would sound. Mr. Kobe said that it would fine as long as the automatic portion and the discretionary portion add up to \$3,214,010.

Mr. Kobe asked how the annexation process occurred, voluntarily or involuntarily. Mr. Larry Wilder stated that they forewent their rights to remonstrance. Areas B and E are now in appeal. B has gone all the way up to the Supreme Court, and it has been asked that this be transferred to the Court of Appeals which sided with the City of Jeffersonville. Mr. Wilder stated that there was no remonstrance, but the remonstrance pertained to a zoning classification question being brought up by a contiguous group living outside the City of Jeffersonville.

Mr. Kobe asked if B and E are islands within the city. Mr. Wilder explained the reasons behind the annexation.

Mr. Stafford asked about the fiscal impact for remonstrance; he asked if they would be there today if there had been no remonstrance. He asked also if they would have spent more money on services than B was going to bring in. Mr. Grooms responded yes. Mr. Stafford stated that they would have been there for

a larger amount of money. Ms. Gregory concurred. Mr. Stafford replied that there may be an appeal if it is resolved in the city's favor. Mr. Grooms and Ms. Gregory concurred.

Mr. Jones asked about the county council's recommendation to the 2009 budget. Ms. Paige responded that there was unanimous approval. Mr. Cooper discussed the employee as well as general liability insurance. Mr. Stafford asked for clarification on the expenses. Mr. Cooper supplied clarification.

**Motion:** Mr. Stafford made a motion to recommend the approval of the annexation appeal for the City of Jeffersonville in the amount of \$3,214,010. Mr. Jones seconded.

**Discussion on motion:** Mr. Jones asked how many square miles the annexation is. Ms. Gregory responded that the acreage is 5,477. There was also a response that it is 55 road miles.

Mr. Kobe asked if there was anyone present from the public wishing to speak for or against the proposal. None responded.

Motion carried by a vote of 4-0.

## **The Town of Ladoga**

### **Montgomery County**

#### ***Annexation Appeal***

Summary: The Unit is requesting the opportunity to increase property tax levy \$12,857 to provide statutory services in a newly annexed Area.

2008 Ney Assessed Value	\$23,924,000
Total amount of appeal	\$12,857
Units Rate impact	.0500
District rate impact	.0200

Advertised: \$100,000 08/27/2008      Adopted: 09/18/2007

Note: The Unit acknowledges moving \$10,000 into its Rainy Day Fund.

**Present for hearing:** Viki Powers, Clerk-Treasurer; Sandra E. Powers, Town Council President.

Ms. Viki Powers shared with the LGTCB that the town is requesting \$12,857 for an annexation appeal. She gave background on the property that was annexed. Mr. Stafford asked if the town was spending more than they had in revenue. Ms. Viki Powers answered yes, however this could be used to service those who are without water and sewage at this time. Mr. Stafford asked if the town pays for water improvements out of property taxes and if that was part of the appeal. Ms. Viki Powers responded that they have used CCD money, but generally no; the town usually uses water utility to pay for water improvements.

Mr. Kobe stated that it looks like you are asking for \$38,000 payable over 3 years. He asked about the town's current maximum levy. Ms. Viki Powers responded that it is \$106,127 on the financial information page submitted to the DLGF. Mr. Kobe confirmed that this would be about a 10% increase in the overall levy and that the rate impact is about 5 cents. He then asked if there was any opposition from council. Ms. Viki Powers replied no, not from the council, but from one guy in the area being annexed.

Mr. Boyzyski asked about the current dollar amount available in their Rainy Day fund. Ms. Viki Powers responded that there was \$10,506.

**Motion:** Mr. Jones made a motion to recommend approval of the annexation appeal for the Town of Ladoga in the amount of \$12,587. Mr. Stafford seconded.

The motion carried by a vote of 5-0.

## **Henry Township**

### **Fulton County**

### *Emergency Levy Appeal*

Summary: The trustee has declared an Emergency because his levy has decreased to the point where he can no longer cover the cost of Fire protection and it is dropping below established service standards.

2008 Net Assessed Value:	\$108,800,328
Amount of the appeal:	\$65,000
Unit rate impact:	.0597
District Rate impact:	.9675

Advertised: \$65,000 in Fire Fund      09/03/2008 Adopted: 09/17/2008

**Present for hearing:** Joe Day, Advisory Board President.

Mr. Day introduced himself and apologized that the township trustee was unavailable today. He stated that the levy was cut in half, so they are in a position to have to borrow. By time they received their information in July they had already spent \$35,000 and found out that their total budget was at about \$48,000. With the request for \$65,000 this would mean a rate increase of 5.97 cents.

Mr. Kobe asked what the annual budget of the fire department is. Mr. Day replied that they budget for \$111,600, but their approved budgets have been in the \$80,000's. Mr. Stafford asked on what basis this emergency request was being made. Mr. Day said they would not be able to make staple purchases such as ongoing replacement of turn out gear, pagers, wages, etc. He said they have made runs for \$10 per run and they have been advised to send 1099's and they have increased wages to the volunteers. Mr. Kobe asked if the township has considered alternatives to the way they provide fire services currently as in consolidating with other townships or creating a fire district. Mr. Day said they are too far away from the nearest fire department, which is ten miles away. Mr. Day stated that because of this they would still have to have a station there and so he is unsure as to where they would save money.

Mr. Stafford asked if they had an emergency fire loan earlier in the year. Mr. Day said they are trying to initiate one. Mr. Stafford asked who made the determination that going the emergency appeal route was the right way. Mr. Day said the entire Township Board and the Trustee made this determination. Mr. Stafford replied that he does not believe there is a legitimate basis for an emergency appeal. Mr. Jones stated that he agrees and read through a portion of the statute concerning the emergency appeal, which emphasized that the circumstances must be unanticipated.

Mr. Stafford asked who the Henry Township State Representative would be. Mr. Day replied that it is Bill Friend. Mr. Stafford said that as he saw the situation, the Township was stuck with going for an emergency loan each year, which will meet the need, but it is inefficient and expensive.

Mr. Day asked if they would have appealed their budget in a timely fashion this year would it have made any difference as opposed to an emergency appeal. Mr. Kobe replied that there was a specific fire appeal, but it is no longer available. Mr. Kobe recommended a fire emergency loan.

Mr. Jones explained that in order to apply for the fire loan, there would need to be a resolution adopted by the Township's Board, but he would not have to come before the LGTCB for approval.

**Motion:** Mr. Stafford made a motion to recommend denial of that the emergency appeal. Mr. Bozyski seconded.

Motion carried by a vote of 4-0.

## **Steuben County**

### **Steuben County**

#### ***Property Tax Shortfall appeal***

Summary: The Unit is requesting the opportunity to increase its property tax levy \$140,000 due to shortfalls in 2007. Calculations are in the appendix.

Net Assessed Value	\$3,270,959,899
Total Amount of appeal:	\$140,000
Units Rate Impact:	.0043
District rate impact:	.0158

Advertised: \$350,000 to the General Fund 08/05/2008 Adopted 08/19/2008

The Steuben County unit was non-appearing. Mr. McLean stated that he knows the LGTCB likes to see the completed calculations before it votes, but if they would like to make a motion to have the DLGF figure out what is owed and get it to them, we would be happy to do the calculation and get it to them as soon as we can. Mr. Kobe stated the \$140,000 would be verified by the DLGF. He asked for a motion to approve the appeal based upon Mr. McLean's suggestion.

Mr. Stafford posed a question to Mr. McLean about the Board wanting like to see basis of need as well as the calculation. Mr. Stafford asked if in Mr. McLean's conversations with the unit if they had demonstrated that need. Mr. McLean replied, no, however in their conversations most of them were rushed. In the past the Board has always made them come up with need. He referred to the City of Munster and said the likewise they would get documentation of the need and proceed accordingly. Mr. Stafford noted in regard to Steuben County that there may not be a more fiscally conservative county out there.

Mr. Jones pointed out the 2007 operating balance of \$2.8 million and that he would like to see 2008 numbers. Mr. Kobe asked about why she was not available today. Mr. McLean responded that the representative was unable to appear because the county is applying for a homeland security grant and needed to be in Washington, DC on the same day. In addition, she was only notified of this a few days in advance.

Mr. Stafford made a motion to recommend approval of the appeal subject to a letter acceptable to the commissioner with info demonstrating a need for the funds as well as current information general fund cash balance. Mr. Bozyski seconded.

Mr. Kobe asked for further discussion or anyone present to speak for or against the appeal.

Motion carried by a vote of 4-0.

**Town of St. Leon**  
Dearborn County  
*Emergency Levy*

Due to a scheduling conflict with a Court date the Unit has been moved to the LPTCB next meeting date.

**Hart Township**  
Warrick County  
*Emergency Levy Appeal*

Summary: The Trustee has declared an Emergency because of the limited amount of money in Township Assistance and the General Fund prevents the fulfillment of duties

2008 Net Assessed Value:	\$62,771,335
Total amount of Appeal:	\$29,700
Unit Rate impact	.0473
District Rate impact:	.0209

The Unit has provided no Proof of Advertisement. Adopted: 11/17/2008

Hart County was also a non-appearing unit.

Mr. McLean indicated that the Township Trustee was under the impression that she did not have to be there. Mr. Kobe stated that after review of appeal there seems no more compelling a case here than what the Board had seen in the past with other units. Mr. Stafford stated that he concurs.

Mr. Jones asked for clarification. Mr. McLean stated that the unit is applying for one emergency loan and this is how she plans to delegate the funds. Mr. Kobe replied that there is nothing unforeseen about the matters she details. Mr. Stafford confirmed with Mr. McLean that she would not be here for the hearing. Mr. McLean indicated that he had every faith that she would not.

Mr. Stafford made a motion recommend denial of the appeal on the grounds that it does not meet the criteria set forth in the statute. Mr. Jones seconded.

Mr. Kobe asked if there was anyone from the public to speak on the Hart Township appeal.

Motion carried by a vote of 4-0.

**Scott Township**  
Vanderburgh County  
*Emergency Levy Appeal*

**Summary:** The Trustee has declared an emergency because the cost of the volunteer fire department has outstripped his fire fund and he has more structures to protect. In addition, the levy for the General Fund and the Park Fund can no longer cover the costs of operation.

2008 net assessed value:	\$517,153,960	General Fire \$450,263,960
Total amount of Appeal:	\$50,000	\$160,000
Units Rate impact	.0097	.0355
District Rate impact:	.0045	.0166

**Advertised:** \$160,000 to Fire Fund and \$50,000 to the General and on 09/16/2008. Adopted 10/28/2008

**Present for hearing:** Bob Harris, Township Trustee; Keith Kahre, Fire Chief.

Mr. Harris introduces himself and Fire Chief Kahre and their request for appeal for the township fund and their firefighting fund. He reviews the set-up of the firefighting in their township as well as accountability. He stated that they own all of the equipment and run everything as an arm of township government. They contract with the Scott Township Volunteer Fire Department to run the department. Trustee appoints the fire chief and chief is accountable to him. There is a five person merit board that handles the details of the fire department. Mr. Harris then gives an explanation of the structure of the fire department and the growth taking place in this township just north of Evansville.

Mr. Kahre stated that the fire department has six full-time employees and thirty-six volunteers. Call volumes have increased by 25% over the last three years and there has been a 35% increase in population. In addition to Scott they also cover the Armstrong Township for full EMS and half for fire, as well as the town of Darmstock. They need to have four men on the scene before they can attack a situation. They are now looking to place two men on their Monday through Friday staff, with a back-up ambulance. Right now it takes the department sixty minutes to transition from the time a call goes out and makes a run until it is available for the next call. There is an 8-10 minute response time for Scott citizens, and there is a 16-20-minute wait time for the rest of the county. They are expecting two schools which they will need extra resources to protect in 2010 – 2011 school year. They have transitioned from a rural to a more suburban environment; however there are not as many daytime volunteers as they need.

Mr. Stafford asked if they had ever had an emergency loan. Mr. Harris answered not since 1983 when he became trustee. He indicated that they have applied for a SAFER loan from the government as well as a grant through Toyota and some other major manufacturers in the area.

Mr. Harris discusses the growing needs in the schools. The Superintendent will not be available to meet until after the first of the year. Mr. Jones stated that he is struggling with whether or not this qualifies as an emergency.

Mr. Harris indicated that he is in negotiations with Darmstock and the township next to them to organize into a fire district. This would give them time to figure out those details. The chief said if they go full-time, it will take about \$8 million to have someone else take over, which is also what they are saving the township. There are no guarantees on man power given the current set-up.

Mr. Harris has asked senators to pass a bill to up the Scott Township levy. Mr. Kobe let them know that this was the fourth or fifth situation like theirs, where they will likely have to get an emergency fire loan.



Mr. Jones asked Mr. Kahre about the mandated items that were in place according to new state and federal guidelines. Mr. Kahre replied that the firefighters need annual physicals. In addition, reflective vests for highway runs and new training are required to meet new standards.

Mr. Jones made a motion to approve the Scott Township appeal. Mr. Kobe stated that the motion fails for lack of a second.

**Motion:** Mr. Stafford made a motion to recommend denial of the appeal. Mr. Boyzyski seconded.

Motion carried by a vote of 3-1. The dissenting vote was cast by Mr. Jones.

Mr. Kobe and Mr. Stafford suggested to Mr. Harris and Mr. Kahre to go to their senators and make the case that they need more options than what is available to them right now.

## **Morgan Township**

### **Porter County**

#### ***Township Assistance Loan***

**Summary:** The Trustee is requesting the opportunity to raise the Township Property tax levy \$35,000 to cover the increased cost of Township assistance.

Amount requested: \$35,000

The Unit will provide these figures for the Hearing:

- Tax Increase Needed
- Current Tax Rate for the District
- Tax Increase as Percent of District Rate
- January 1 Cash Balance
  - Plus: Current Year's certified Tax Levy
  - Plus: Estimate of Current Year's Revenue
- Total Funds Available for the Current Year
  - Less: Encumbrances
  - Less: Current Year's Expenditures
- Remaining Funds
- Advertised Year's Budget
- Adopted Current Year's Budget

Publication: 09/05/08

Hearing: 09/16/2008

Date Adopted: 09/16/2008

**Present for hearing:** Richard Schultz, Township Trustee.

Mr. McLean confirmed that all LGTCB members received Mr. Schultz's handout. Mr. Schultz began with a review of the history of township trustee position. In 2004 they noticed the smaller cash balances and major delays in receiving funds. In addition he was hit by Senate Bill 1 in 2003. Right now the levies are at \$13,000 for township operations and \$9,000 for Township assistance. He was advised by Norm Kleiss to ask for \$35,000 for any assistance needed in his township.

Mr. Kobe asked what the max levy was when Senate Bill 1 hit. Mr. Schultz said no. He then responded that it was \$20,000 for township assistance in 2007, and they usually spend \$14,000-\$15,000.

Mr. Stafford asked where he got the figure \$35,000. Mr. Schultz replied that he received from the Superintendent of LaPorte, Norm Kleiss who was said to have a lot of experience with these things helping with budgets in the area.

Mr. Jones stated that the options for appeal were taken out of the law last year and there are very few options to get an increase right now without consolidating. Mr. Kobe said that Mr. Schultz could go for a township assistance loan. Mr. Stafford added that it seems to have taken from every other fund.

Mr. Stafford asked if the DLGF would have any feelings about the amount of the loan. Mr. Jones stated that given the \$177,000 budget, it looks like a reasonable request. The council has approved or given a non-binding recommendation.

**Motion:** Mr. Stafford made a motion to recommend approval of Township Assistance for Morgan Township, not to exceed \$35,000. Mr. Jones seconded.

**Discussion on the motion:** Mr. Kobe expressed that he is a little uncomfortable with a recommendation that is greater than the amount typically spent for poor relief. Mr. Stafford commented that Mr. Schultz should have been there a year before and this is a little bit of a make-up for what he should have asked for earlier.

Motion carried by a vote of 4-0.

Mr. Schultz asked the board what to do after this. Mr. McLean informed him that the rate is established to pay back the loan and the field rep will work with him on this. Mr. Kobe and Mr. Stafford responded that he would need to come back each year. Mr. Jones recommended that he use this larger amount to get cash balances back up in general fund.

## **Fort Wayne Public Transit**

### **Allen County**

#### ***Annexation, Correction of Error, and Emergency Appeal***

Summary: The Unit Want to increase its Property tax levy \$83,120 because it has annexed additional areas into its service area and is now providing Transit service over a larger area. They wish \$284,068 to correct an advertising error in 2007. The error occurred because they miscalculated their appeal amount due to not Applying the annexation provision to the max levy and thus advertised incorrectly. And the General Manager has declared an Emergency because numerous experts failed to predict the dramatic rise in fuel prices in 2007 and especially in 2008. The Unit provides a three pronged explanation of how a management failing fits into the IC as an Emergency.

Net Assessed Value:	\$10,810,286,910
Total Appeal Amount:	\$1,078, 050
Units Rate impact:	.0099
District Rate Impact:	.0033

Advertised: \$1,078,505 to its General Operating Fund 07/14/2008  
Adopted: 07/07/2008

**Present for hearing:** Dennis Logan, General Counsel; Robin Strasser, Controller; Kenneth Housden, General Manager.

Mr. Stafford stated that due to tax dealings with CitiLink he would be abstaining from the vote.

The representatives from CitiLink introduce themselves and the appeals for \$1,078,505. Mr. Logan introduced himself and the CitiLink representatives with him. He stated the November 28, the Fort Wayne City Council approved entire budget, by a vote of 7-2. In that the excess levy was pointed out. They provided record of the county voting record as well as the City Council's resolution.

Mr. Kobe asked if there was specific discussion of the excess levy amount. Mr. Logan said yes and that it was also published, so there was public notice. He said the number was highlighted and there was some discussion. Mr. Logan then reviewed the three elements of the unit's appeal to which they added an emergency levy appeal in the amount of \$711, 317 based on past and present fuel situation. Mr. Logan cited statute 36-9-4-13(b) as the statute that applies to annexation. The unit filed an appeal last year for Boyd and Northeast 5, the information for which is under tab 10 in the proposal.

Mr. Kobe asked about the boundaries of the transportation district. Mr. Logan stated that they include the City of New Haven and another suburban territory outside of city limits of about 2 miles. They do not exactly match Fort Wayne's so that when there is an annexation they need to file the excess levy appeal materials with the DLGF.

Mr. Kobe asked if they offered services to Boyd. Mr. Logan said yes to access services. Mr. Housden stated that there is a federal mandate that requires them to provide access services whenever an area is annexed. This is demand response, which is provided within  $\frac{3}{4}$  of a mile of any standard fixed route. They have made close to 50,000 trips this year. Mr. Kobe asked if in general the boundaries of the transportation expand as the city expands. Mr. Logan agreed and in Boyd's case they had service before they were annexed due to commercial build up.

Mr. Logan indicated that the materials from last year demonstrated that their max levy should have been increased by \$802,407. This was characterized as a mathematical error, however he believed it was actually failure to apply annexation factor which does change.

Mr. Kobe clarified that they believe they were eligible for an \$802,000 levy, but the order from the DLGF was for \$518,000, so they are looking for \$284,000. Mr. Logan stated the reason for that was they only asked for \$623,000 because that is what the Board decided as they were trying to keep taxes down. Mr. Logan said he believes the LGTCB would have recommended the entire amount, except for the fact that they only advertised for \$518,339. Now they have corrected advertised amount, so they are asking for the difference of 284,000.

Mr. Jones stated that this board recommended \$802,407 because they did not catch that the advertisement was only for \$518,000. However, when it came back to them in the office, and then auditor called to their attention that the amount was also higher than what was in the budget, they corrected it.

Mr. Kobe asked if there was any reason why this could not be corrected. Mr. Jones said no and they are entitled to the \$284,000, now that the publication has been corrected.

**Motion:** Mr. Kobe asked for motion to recommend approval of maximum levy increase due to correction of error in the amount of \$284,068. Mr. Jones made the motion. Mr. Boyzyski seconded.

The motion carried by a vote of 3-0-1. Mr. Stafford abstained.

The LGTCB moved to the Annexation appeal. Mr. Logan stated that the first one is the Huggenard Road, effective 1/1/07 for \$40,539 increase in max levy. He introduced the supporting materials, projected expenses based on typical demand patterns. Ms. Strasser stated that there was service already in place and then they added additional service. Access service has not picked up as quickly as they believed it would, so this does include some actual cost and then projections based on Boyd.

Mr. Jones asked if these were TIF areas. Mr. Logan said he could find out for him. Mr. Stafford said the Huggenard may have township TIF, but may be about to be closed down. Mr. Kobe asked if they knew about the annexation costs. Mr. Logan said there has been no annexation factor applied. Mr. Stafford explained that they went for years with old boundary set in the mid-60's when corporation was created. Both New Haven and Fort Wayne grew beyond the unincorporated areas and they were living with a tax rate, base and levy representing a community that had long since changed.

Mr. Housden said that the unit would be back each year for the annexation until the legislature makes a change to make it automatic.

Mr. Logan reviewed Carroll Road Annexation which occurred January 1, 2008 which he pointed out in tab 8 of the proposal there are specific details on the growth in this area, projected numbers versus actual numbers. He stated that there is no fixed service in that area yet, only access service. Mr. Logan stated that they expect this to grow.

Mr. Kobe asked how much for the total annual budget. Mr. Logan responded \$11,000,000 plus.

The LGTCB moved onto the Emergency appeal. Mr. Logan directed them to tab 9 of the proposal and noted that this is going to be an issue. He gives further discussion to their fuel situation. He cites Title 36, unanticipated emergency, which cites the Supreme Courts use of this definition of an emergency. Mr. Logan continues stating that the fuel costs were unanticipated and pointed out that the price of the diesel is significantly higher than the gasoline at the pump.

Mr. Kobe asked what the difference was between the cost of diesel and regular fuel when gasoline was at \$4.00/gallon. Mr. Housden responded that that changes and what is happening with the price of gasoline right now is that they may have run out of places to store it and the real demand is for diesel and aviation gas, which is driving the market prices.

Mr. McLean asked if there was any significant difference between their vehicles versus school buses. Mr. Housden replied yes, because the Fort Wayne vehicles use diesel. Mr. McLean clarified for him that the schools do too. Mr. Housden continued by stating that per gallon Fort Wayne would pay more and use much more. Mr. McLean asked about Fort Wayne's much greater capacity to store. In addition he pointed out that right now bulk pricing for diesel if purchased on contract is \$2.14/gallon, which has some bearing on the emergency

Mr. Stafford excuses himself from the hearing for an appointment.

Mr. Housden continued by stating that they were paying up to \$4.11 per gallon through a cooperative purchasing agreement as of Monday, August 11, 2008. Mr. McLean asked if they were currently under contract. Mr. Housden said they are at \$2.41 per gallon until August 31, 2009. Mr. McLean confirmed that their distributor is Petroleum Resources.

Mr. Kobe asked how they arrived at \$711,000. Mr. Logan stated that the answer is 17 pages back into their documents. Mr. Housden went from 2006 to 2009. He stated that \$939,109.68 figure minus two other appeals leads to the \$711,332.00, which goes back to the published amount.

Mr. Kobe asked if there were any other unforeseen costs that went down instead of up. Mr. Housden said not really. He went on to share that they had a spill that cost about \$100,000 to clean up; PMTF dollars went down and state excise taxes were at 95% of 2008 actuals.

Mr. McLean asked about reduced fares over the summer. Mr. Housden stated that they raised fares and cut jobs.

Mr. Kobe shared that we have new statutes and they can clearly still carry out government functions, there was no natural disaster or accident and this fuel spike does not qualify as such.

Mr. Logan explained that they thought it did based on January 13, 1967 spike in fuel which led to Hammond citations and did require immediate action. Mr. Housden further explained their perspective. Mr. Kobe stated that their argument was made well. Mr. Jones stated that the price of fuel spike could have appealed. There were various other things, review of emergencies for libraries or Erdos. Mr. Jones posed this question to the FWPT representatives, "You will not go out of business if you don't get this appeal?" General Counsel Dennis Logan acknowledged by nodding his head. Mr. Housden said that Ms. Strasser could cover that. She said that they have a Rainy Day fund, capital...The question is will we have enough to cover cash flow until first distribution in June.

Mr. McLean stated that there are two questions. Mr. Kobe called for a motion.

**Motion:** Mr. Jones made a motion to recommend approval of annexation appeal in the amount of \$83,120. Mr. Boyzyski seconded.

Motion carried by a vote of 3-0.

Mr. Jones made a motion to recommend denial of emergency appeal in the amount of \$711,317. Mr. Boyzyski seconded.

Motion carried by a vote of 3-0.

**Motion:** Chairman Kobe made motion to adjourn at 4:40 PM. Mr. Jones seconded.